

MASS. R.2: G94/989

A GUIDE TO SALES AND USE TAX

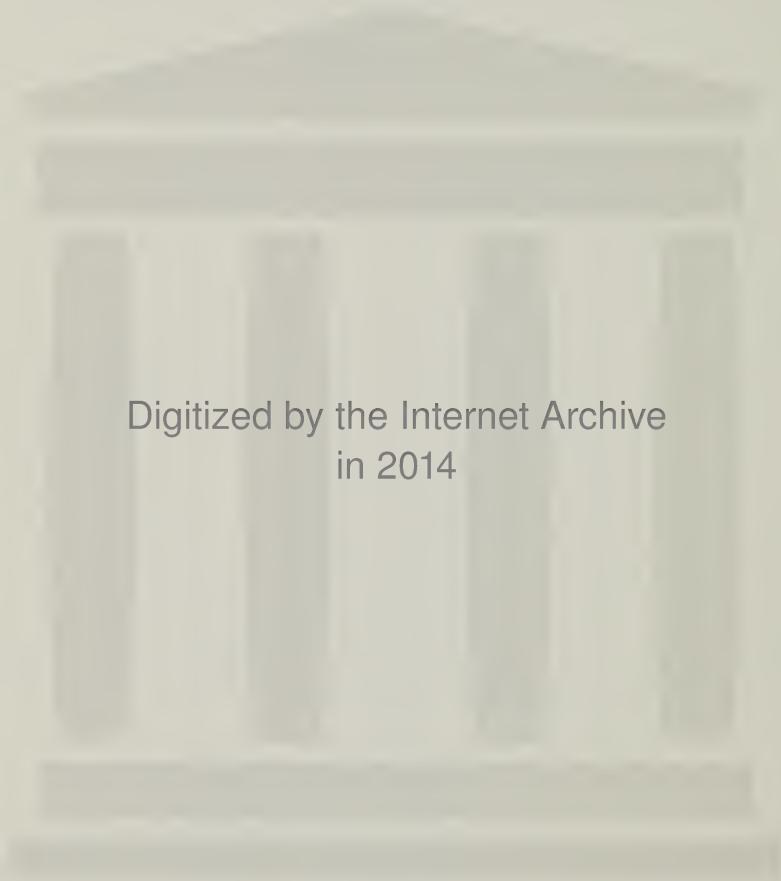
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Massachusetts Department of Revenue





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Dear Taxpayer:

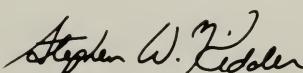
The sales/use tax is one of the Commonwealth's most important revenue sources. At the Department of Revenue (DOR) we take our responsibility for administering the sales tax on behalf of the taxpayers of Massachusetts very seriously. Our pledge to you is twofold: First, we will do our best to help every taxpayer understand the rules; second, we will protect every honest taxpayer by applying these rules vigorously and across the board.

This brochure provides answers to the most frequently asked questions about the Commonwealth's 5% sales/use tax. It also includes sample forms for filing returns as well as a handy list of taxable and non-taxable items. If you have a specific question that we have not addressed, please call or write to the appropriate office(s) listed throughout the brochure. We will be glad to give you whatever additional information you may need.

Along with DOR's expanded series of information publications like this one, we have also increased our efforts to track down those who try to abuse the system. Since 1983, DOR has collected over \$1.7 billion from all types of tax evaders and delinquents. With our most recent expansion, we have more resources than ever before to ensure that all aspects of the law are firmly and fairly enforced.

As a taxpayer, the final responsibility for understanding and complying with the Commonwealth's tax laws rests with you. At the Department of Revenue, however, we are making every effort to clarify and simplify that responsibility as much as possible. We hope that this Guide will be another important step in that worthwhile direction.

Sincerely,



Stephen W. Kidder
Commissioner of Revenue

Contents

3	<i>Introduction</i>
4	<i>Common Sales/Use Tax Questions</i>
8	<i>Tax-exempt Items</i>
20	<i>Sales/Use Tax Filing and Payment Schedule</i>
31	<i>Forms and Where to Get Help</i>

Introduction

This publication contains general information regarding the Massachusetts sales/use tax. It describes the nature of these taxes, what types of transactions are taxable and what both a buyer and seller must do to comply with the law.

The Guide to Sales/Use Tax is designed to lead you easily through the basics of sales/use tax by answering many of the most frequently asked questions. Sample forms will show you how to fill out your return. Also, the brochure includes a general listing of those items exempt from Massachusetts sales/use tax.

This brochure is part of an on-going series of publications which the Massachusetts Department of Revenue has designed to inform the public of various aspects of Massachusetts taxes. Please feel free to call DOR if you have any further questions about the sales/use tax or any other aspects of the Commonwealth's tax system.

Common Sales/Use Tax Questions

What Is the Sales Tax?

The Massachusetts sales tax is 5% of the purchase price or rental charge of tangible personal property sold or rented in the Commonwealth. The sales tax is generally paid to the vendor as an addition to the purchase price. The buyer pays the sales tax to the vendor at the time of purchase; the vendor then remits the tax to the Commonwealth. For car sales, however, the sales tax is paid directly to the Commonwealth by the purchaser at the time of registration.

What Is the Use Tax?

The Massachusetts use tax is 5% of the sales price or rental charge on goods purchased outside of Massachusetts, including through mail-order, on which no sales tax, or a sales tax rate less than the 5% Massachusetts rate, was paid and which are to be used, stored or consumed in the Commonwealth. The use tax, unlike the sales tax, generally is paid directly to the Commonwealth by the purchaser.

Example: You purchase furniture for your Massachusetts business or residence from an out-of-state firm and pay no sales tax. You are required to pay the 5% Massachusetts use tax. The use tax applies because the furniture was not subject to a sales tax in the other state and because it is for use in the Commonwealth.

Who Is a Sales/Use Tax Vendor?

A sales/use tax vendor is a retailer, or any other person, who regularly sells, rents or leases tangible personal property which is subject to the Massachusetts sales tax. A vendor is anyone who:

- *Sells, rents or leases in Massachusetts;*
- *Purchases tangible personal property for resale in Massachusetts;*
- *Acquires parts to manufacture goods for sale or resale in Massachusetts;*
- *Has a business location in Massachusetts;*
- *Has representatives soliciting orders for tangible personal property within Massachusetts; or*
- *Sells to Massachusetts residents or businesses and delivers, repairs or installs goods within the Commonwealth.*

Note: Tax-exempt organizations that sell tangible personal property on a regular basis are considered vendors and are required to collect sales/use tax.

What Are the Responsibilities of a Sales/Use Tax Vendor?

Massachusetts sales/use tax vendors are responsible for:

- Registering with the Massachusetts Department of Revenue (DOR) to collect sales tax;
- Collecting the 5% sales tax on taxable sales or rentals of tangible personal property. **Note:** The tax must be stated separately on all invoices, bills, displays or contracts; and
- Remitting the tax with the appropriate Massachusetts sales/use tax form on time.

Are Out-of-State Vendors' Responsibilities the Same as In-State Vendors'?

Yes. Out-of-state vendors who meet any of the vendor definitions above generally have the same responsibilities as Massachusetts vendors.

How Does a Vendor Register to Collect Sales/Use Tax?

To register to collect Massachusetts sales/use tax, vendors must file an Application for Original Registration, Form TA-1, with DOR for their primary place of business, and a Form TA-2 for each additional business location. A registration fee of \$10 must be paid for each location at which a vendor collects sales/use tax.

After processing an application for registration, DOR will issue the vendor Form ST-1, Massachusetts Sales/Use Tax Registration Certificate, for each business location. Form ST-1 must be displayed in a prominent location on the business premises.

Must a Person Register to Pay Sales/Use Tax on Occasional Out-of-State Purchases?

No. Persons who are not registered to collect sales/use tax in Massachusetts, and who make an occasional out-of-state purchase for business or personal use, do not need to register. However, they must pay their use taxes by filing Form ST-10/11, Business or Individual Use Tax Return.

Generally, anyone who pays a sales or use tax to another state on merchandise to be used in the Commonwealth, is entitled to a credit against the Massachusetts use tax—up to the 5% Massachusetts sales/use tax rate. This credit is granted for sales tax paid to another state only if that state has a reciprocal agreement with Massachusetts—each state gives credit to purchasers for sales tax paid to the other state. If a sales tax rate of less than 5% is paid to the other state, the Massachusetts use tax is the difference between the two state's sales tax rates. If a sales/use tax is paid to a state which does not have a reciprocal agreement with Massachusetts, the sales/use tax credit does not apply.

Massachusetts has sales tax exemption agreements with most states. Some states, however, have only limited agreements with the Commonwealth. If more detailed information is needed about a specific state, please call DOR's Taxpayer Assistance number listed on the back cover of this brochure.

Example:

State X imposes a sales/use tax of 4% and reciprocates sales/use tax with Massachusetts. You go to State X to purchase a camera for use in your Massachusetts business. You pay \$1400 plus \$56 tax for the camera. You owe a use tax in Massachusetts of \$14 — \$70 (5% of the cost of the camera) minus \$56 (the sales tax you paid in State X).

Tax-exempt Items

What Types of Sales Are Exempt from the Sales/Use Tax?

Massachusetts law exempts a number of items from the sales/use tax. The following categories of sales or types of transactions are generally exempted from the sales/use tax. For information on the status of specific items, see the next section, "What Specific Items Are Exempt from the Sales/Use Tax?" If you have specific questions about whether certain items fit into these exempt categories, please call the Taxpayer Assistance Bureau at (617) 727-4490.

Food, Fuel and Clothing:

Sales of food for human consumption, other than meals sold by a restaurant, are generally tax-exempt. Sales of fuel for heating are generally tax-exempt. Sales of individual items of clothing costing \$175 or less are also generally exempt (sales tax is due on the amount over \$175 per item).

Casual and Isolated Sales:

Infrequent and non-recurring transactions made by persons not regularly engaged in the business of making such sales are exempt. For example, sales of used appliances by a homeowner or sales at an infrequent yard sale are exempt. Sales at a flea market, however, are never considered casual and isolated and are subject to the sales tax. **Note:** Generally, casual sales of cars, boats, trailers, or airplanes are taxable.

Resales:

Sales where the purchaser intends to resell the item in the regular course of business are exempt. In these cases a Resale Certificate, Form ST-4, must be given to, and retained by, the seller as proof the sale was exempt for the reasons stated on the certificate.

Sales for Out-of-State Delivery:

Sales where the purchaser accepts title to or possession of an item outside Massachusetts are generally exempt. Similarly, if a vendor is obligated to deliver to an out-of-state purchaser's address or to an interstate common carrier for such a delivery, the sale is not taxable in Massachusetts. Generally, however, any taxable item brought into the state within six months of purchase for use, storage or consumption in Massachusetts is subject to the use tax.

Charges for Personal or Professional Services:

Accounting, insurance, legal and medical services, as well as services such as haircuts and car repairs are not taxable. **Note:** Items sold in addition to services, such as a bottle of shampoo from a salon or parts for a car repair, are taxable and must be separately itemized on the bill. Massachusetts tax law defines many products as services and therefore exempts them from the sales tax. Other products, however, may combine taxable and non-taxable elements. Still other products, although labelled custom or a service, may not meet the legal definition for tax purposes. Service providers who have questions about the taxability of their transactions should contact DOR's Rulings and Regulation Bureau in writing for clear guidance on this issue.

Sales to Exempt Organizations:

Sales to organizations that are tax-exempt under Section 501 c(3) of the Internal Revenue Code are generally exempt. The purchaser must present the related ST-5, Exempt Purchaser Certificate, or ST-5C, Contractor's Exempt Purchase Certificate, to obtain the exemption. The vendor must assure that this form is complete and retain it to prove the sale was exempt. Otherwise, the sales tax can be assessed against the vendor.

Sales to Government Agencies:

Sales made directly to federal and Massachusetts state or municipal agencies or entities are exempt. To qualify, the agency must be a regular department of government or an entity wholly owned by the government which performs governmental duties on an exclusive basis.

Sales to Manufacturers:

Sales of materials, tools and fuel which will be used directly and exclusively in the manufacture, processing or conversion of tangible personal property to be sold are exempt in many cases. The vendor must receive from the purchaser a Form ST-12, Exempt Use Certificate, and maintain proper records on such sales.

Sales of Transportation:

These services are generally not taxed. For example, a separately stated transportation charge for shipping by a common carrier is exempt, if the transportation occurs after the sale of the property. Also, periodicals such as newspapers and magazines are generally exempt.

Admission Sales:

Sales of tickets to such activities as sporting and amusement events are exempt.

Note: Because of the complexity of the law, some guidelines listed here may not apply to every transaction. To avoid any interest or penalty charges on tax that was not collected properly, taxpayers with questions about the taxability of any sale should call the Sales Tax Section of the Taxpayer Assistance Bureau or request a letter ruling by writing to the Rulings and Regulations Bureau at the following address:

*Massachusetts Department of Revenue
Rulings and Regulations Bureau
100 Cambridge Street, Room 703
Boston, MA 02204*

***What Specific Items Are
Exempt from the Sales/
Use Tax?***

The following lists detail the tax status of a number of specific items in the following categories:

- Apparel and Fabric Goods
- Food and Meals
- Health Care Items
- Home and Household Items
- Reading Materials, Stationery

These lists are intended to address only the most frequently asked sales/use tax questions. For more information on the tax status of an item not specifically mentioned, call DOR's Taxpayer Assistance Bureau at (617) 727-4490.

Apparel and Fabric Goods

Clothing is generally exempt from the sales tax. However, any individual clothing item costing more than \$175 is taxable on the amount over the basic exemption. Thus the tax on a \$200 suit would be \$1.25 — 5% of the \$25 taxable amount. If a number of items are being purchased, any applicable sales tax is charged only on individual items over \$175, no matter what the total bill.

While apparel designed solely for athletic or protective use is taxable, items which are also suitable for everyday use are exempt.

Materials which become part of articles of clothing are generally tax-exempt. Jewelry and accessories are generally taxable.

Here is the specific item list:

Exempt	Taxable
Aprons: barbecue, household	Aprons: shop
Band uniforms	Bathing and shower caps
Bathing suits	Briefcases
Belts, Buckles, Suspenders	Equipment, special clothing for jockeys
Bridal apparel	Footwear: Bowling shoes
Children's novelty costumes	Cleated athletic shoes
Choir, Clerical vestments	Football shoes
Cloth: synthetic or natural fiber	Golf shoes
Costumes	Riding boots
Footwear: Boat shoes	Shoe bags, Trees
Innersoles	Shoe polish, Brushes
Jogging shoes	Ski boots
Overshoes	Waders
Sandals	Gloves:
Shoes and boots	protective (gardening, etc.)
Shoelaces	Hair notions (barrettes, combs and brushes, etc.)
Slippers	Handkerchiefs
Sneakers and Tennis shoes	
Gloves: dress, casual	

Exempt	Taxable
Gym uniforms	Handbags, Purses
Hats, Caps, Earmuffs	Luggage
Hosiery, Socks, Garter and Garter Belts	Protective helmets
Jackets, Windbreakers	Sewing Supplies:
Jogging bras	Dress forms, Patterns
Leotards, Tights	Embroidery hoops
Neckwear, Ties, Scarves	Knitting bags
Rainwear	Needlework instruction books
Sewing Goods:	Needles, Pins, Thimbles
Buttons	Rug yarn
Elastic binders, Tapes	Scissors
Thread	Sewing kits
Yarn goods, Materials and Fabric for clothing	Skein and yarn holders
Yarn (other than rug)	Tape measures
Zippers	Uniforms: athletic (baseball, football, etc.)
Ski pants	Wallets
Tennis clothing	
Uniforms: band, camping, fire, nurse, police, waitress	
Work clothes	

Food and Meals

In general, food products for human consumption are exempt from sales tax. Food items purchased with federal food stamps are also exempt from the sales tax. Questions sometimes arise as to whether an item is considered to be an exempt food; below is a list of commonly questioned items.

<i>Exempt</i>	<i>Taxable</i>
Breath-freshening candies	Antacids
Dietetic candies	Dietary supplements
Food substitutes	Vitamins and food supplements
Gum	Weight-loss aids and preparations
Salt and sugar substitutes	
Non-medicated cough drops	
Food or beverages prepared for human consumption and provided by a restaurant are taxable as "meals." Food or beverages sold on a "take out" or "to go" basis by a restaurant are also taxable. However, bakery products sold in units of six or more for take out and snacks or candy sold through a vending machine for less than \$1.00 are exempt.	

The following operations, whether they stand alone or are part of another business activity, are considered restaurants and are required to collect the sales tax on meals:

Cafes
Canteen trucks or wagons
Catering businesses
Cocktail lounges and bars
Diners
Dining rooms
Hotel and motel dining rooms
Ice cream trucks and other food stands
Lunch counters
Snack bars and salad bars
Street wagons or carts
Taverns
Vending machines
More detailed information specifically addressing the meals tax is available from the Taxpayer Assistance Bureau.

Health Care Items

The tax status of health care items and equipment is generally determined by explicit statutory reference. A guide to this complicated area is provided below:

Exempt	Taxable
Abdominal belts	Adhesive tape
Baby oil	Alcohol
Baby pants	Antacids
Braces, supports and corrective devices fit to the patient	Athletic supporters
Colostomy and ileostomy bags, Pouches and Solutions	Baby lotions and powders
Crutches, Crutch cushions and Tips	Bandages and Bandage scissors
Diapers	Bed pans
Diaper linings	Bedwetting alarm devices
Hearing aids worn on the body	Blood diagnostic products
Hearing aid batteries	Breast pumps
Eyeglasses (Prescription only)	Cosmetics
Incontinence pants	Cotton
Over-the-counter medications sold on prescription	Deodorants, Antiperspirants
Oxygen, Blood and Blood plasma	Finger cots
Prescription drugs	Hairnets
Prostheses	Heating pads
Sanitary napkins and belts	Hot water bottles
Syringes and needles (with insulin prescription)	Ice bags
Tampons	Invalid cushions and rings
Wheelchairs	Lamps, heat and sun
	Non-prescription medicine
	Over-the-counter medications not sold on prescription
	Powders, deodorant, douche
	Pregnancy test systems

Health Care Items

continued

Taxable

*Prosthesis powder and
shampoo*
*Rehabilitation devices and
equipment used with oxygen*
Respirators
Supports: ankle and wrist
Suspensories
*Syringes (except with
insulin prescription)*
Thermometers
Urinals
Vaporizers
Vitamins
*Weight-loss aids and
preparations*

*Rentals, sales and repairs of the following are exempt only when
prescribed by a registered physician:*

Alternating pressure pad units
Canes, tripod canes
Enteral, parenteral feeding devices worn on the body
Hospital beds for home use
Incubators
Kidney dialysis machines
Life sustaining resuscitators
Oxygen concentrators, masks, humidifiers, etc.
Pacemakers
Patient lifts
Suction machines
Ultrasonic nebulizers

Home and Household Items

Household items are generally taxable except for fuels used for heating purposes. Seeds and fertilizers used to grow food for human consumption are also exempt. Here is a listing of the tax status of specific items:

Exempt	Taxable
Flags: U.S. only	Appliances
Fuels: Charcoal	Building materials
Combustible fireplace logs	Fencing
Firewood, Kindling,	Furniture and Draperies
Lighter fluid,	Hardware
Propane gas for grills	Hobby supplies
Fertilizer, Fungicides and	Hoses and Sprinklers
Insecticides	Infant Supplies:
Infant Supplies: Baby bunting, Bibs	Baby harnesses
Diapers, Linings,	Carriages, Strollers,
Disposable diapers,	Car seats, Restraints,
Receiving blankets,	Changing Tables, Diaper bags, Cribs, Crib blankets,
Rubber pants	Nursing bottles, Nipples
Plants and seeds which produce food for human consumption	Teething items, Wipes
	Lawn furniture
	Lawnmowers, Spreaders, Sweepers
	Paint and Painting supplies
	Peat moss
	Plants and seeds which do not produce for human consumption
	Potting Soil, Grass, Shrubs
	Shovels and Rakes
	Snowblowers
	Tools
	Umbrellas

Home and Household Items

continued

Equipment directly related to solar, wind-powered or heat-pump systems is exempt if the system is used as a primary or auxiliary power system for heating or supplying the energy needs of a taxpayer's principal residence in Massachusetts. Structural components, such as glass windows, are taxable, unless they meet DOR's definition of custom-made.

Note: Massachusetts also allows owners or tenants of residential property located in the Commonwealth a credit against their personal income tax for expenses related to renewable energy source property. To take the credit, taxpayers must complete and file Massachusetts Schedule EC, Solar and/or Wind Energy Credit with their annual income tax returns.

Reading Materials and Stationery

Generally, these items are taxed. Exemptions are allowed by statute for certain religious and educational items. Recordings of any nature, however, are taxable. Here is a list of specific items:

<i>Exempt</i>	<i>Taxable</i>
<i>Bibles</i>	<i>Books and Paperbacks</i>
<i>Prayer books and Missals</i>	<i>Dictionaries and Encyclopedias</i>
<i>Books required by educational institutions for instruction</i>	<i>Greeting cards</i>
<i>Magazines, Newspapers and Comic Books</i>	<i>School supplies</i>
	<i>Stationery and Paper goods</i>

Sales/Use Tax Filing and Payment Schedule

Different schedules must be followed for filing returns and paying sales/use tax depending on the amount of tax vendors expect to collect from their customers in a year. The following chart shows the different schedules for filing returns.

Annual Sales/Use Tax Collected	Return Filing Requirement	Payment Due
\$100 or less	Annually due 20 days after end of the filing period—e.g., Jan. 20. Form ST-9A	Payment due with return.
From \$101 up to \$1,200	Quarterly due 20 days after end of the filing period—i.e., April 20, July 20, October 20 and January 20. Form ST-9Q	Payment due with return.
From \$1,201 up to \$25,000	Monthly due 20 days after end of the filing period—e.g., February 20 for January filing period. Form ST-9	Payment due with return.
More than \$25,000	Quarterly due 20 days after end of filing period. Form ST-9QR	Within 5 days of the end of each of the following periods on Form ST-9MP: a) 1st through 22nd day of 1st month of calendar quarter; b) 23rd day of 1st month through 22nd day of 2nd month of calendar quarter; c) 23rd day of second month through 22nd day of 3rd month of calendar quarter. Taxes collected from 23rd through last day of 3rd calendar month are due on or before 20th day following the calendar quarter and are paid with the return. Differences between total liability and amounts paid during the quarter should be reconciled at the time the return is due.

What Are the Penalties for Late Returns?

Sales/use tax returns that are not filed on or before the due date are subject to interest and penalty charges.

The penalty for late payment is 1/2% per month (or fraction thereof) of the balance due, up to a maximum of 25%.

The penalty for failure to file a return by the due date is 1% per month (or fraction thereof) of the balance due, up to a maximum of 25%.

If you fail to pay the tax when due, interest will also be charged at a rate of 18% per year.

Are There Any Other Penalties?

Yes. For businesses with annual sales tax liabilities in excess of \$25,000, the Commissioner of Revenue is authorized to impose a 5% penalty on the amount of any underpayment of a tax for which periodic payments are due between filing requirements. The amount of underpayment is any portion of a tax payment or deposit which was due on a monthly or more frequent basis, but which was not paid when due.

A fine may be imposed on any vendor who advertises or states to the public or any customer, directly or indirectly, that the sales tax, or any part of it, will be assumed or absorbed by the vendor, that it will not be added to the selling price, or that it will be refunded in whole or in part. This fine may not exceed \$100.

Willful evasion of taxes is a felony punishable by a fine up to \$100,000 for individuals or \$500,000 for corporations and/or imprisonment for up to five years. Willful failure to collect and pay over taxes is also a felony and is punishable by a fine up to \$10,000 and/or imprisonment for up to five years.

What Records Must Sales/Use Tax Vendors Keep?

Vendors registered to collect sales/use tax must keep complete and accurate records of the gross receipts from all sales, whether taxable or not. Vendors must also retain copies of sales/use tax

returns together with any supporting information necessary to verify the accuracy of the return. Sufficient records provide the vendor with evidence of each transaction and may include register tapes, cash journals, memorandum accounts and ledgers.

Records must be retained for a minimum of three years from the date the return was filed or was due, whichever is later, unless the Commissioner of Revenue consents in writing to an earlier destruction. Vendors should note, however, that, if the tax is understated by more than 25%, DOR may assess for up to six prior years. It is therefore recommended that vendors retain their records for up to six years after a return is filed. It is also worth noting that there is no limitation on the period for which DOR may request records if a vendor failed to file a return for a period for which a tax was due. Further information about records retention is available in Regulation 830 CMR 62C.25.1.

Form Examples:

Example:

Edward has a part-time business making guitars in Connecticut. Since Edward sometimes sells and delivers those guitars to Massachusetts residents, he registered to collect Massachusetts sales tax. As his annual Massachusetts sales tax collections are less than \$100, Edward files annual sales/use tax return ST-9A to make his sales tax payments.

If Edward has sales of \$1,855 during the year, his completed Form ST-9A will look like this: →

ST-9A: FRONT

ST-9A		MASSACHUSETTS - DEPARTMENT OF REVENUE ANNUAL SALES AND USE TAX RETURN		
A				
MASSACHUSETTS IDENT NO 123456.7890*12*		FEDERAL IDENT NO 123-456-7899*01*	FOR CALENDAR YEAR 1988	DO NOT ALTER
IF NOT CORRECT PLEASE PRINT CHANGE HERE →		IF NOT CORRECT, CHANGE HERE & ON REVERSE		
<p>Edward Taxpayer Main Street Hartford, Connecticut</p>				
<p>RETURN IS DUE WITH PAYMENT ON OR BEFORE THE 20TH DAY OF JANUARY FOLLOWING THE YEAR INDICATED ABOVE. MAKE CHECK PAYABLE TO COMMONWEALTH OF MASSACHUSETTS.</p>				
MAIL TO: MASS. DEPARTMENT OF REVENUE, P.O. BOX 7043, BOSTON, MA. 02204				
<small>I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.</small>				
SIGNATURE <i>Edward Taxpayer</i>	TITLE <i>owner</i>	DATE <i>1/15/89</i>		
		GROSS SALES 1,855. -		
		TOTAL DEDUCTIONS 0. -		
		TAXABLE SALES (ITEM 1 MINUS ITEM 2-ZERO IF NEG.) 1,855. -		
		USE TAX PURCHASES 0. -		
		TOTAL TAXABLE AMOUNT (3 + 4) 1,855. -		
		TOTAL TAXES 5% OF ITEM 5 92.75		
		DATE PENALTY INTEREST TOTAL AMOUNT DUE \$ 92.75		

ST-9A: BACK

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN		
12. IF THIS IS A FINAL RETURN, INDICATE REASON		THE FOLLOWING SALES AND ITEMS ARE DEDUCTIBLE
<input type="checkbox"/>	BUSINESS DISCONTINUED	7. SALES FOR RESALE
<input type="checkbox"/>	CHANGE IN ORGANIZATION	8. ITEMS BECOMING PART OF PROPERTY SOLD OR USED DIRECTLY IN INDUSTRIAL OR CERTAIN OTHER PRODUCTION
<input type="checkbox"/>	BUSINESS TRANSFERRED	A. MATERIALS, TOOLS AND FUEL
<input type="checkbox"/>	BUSINESS SOLD	B MACHINERY AND REPLACEMENT PARTS THEREOF
<input type="checkbox"/>	OTHER _____	9. OTHER EXEMPT SALES
LAST DAY OF BUSINESS WAS _____		10. OTHER ADJUSTMENTS
		11. TOTAL DEDUCTIONS-ENTER IN ITEM 2 ON OTHER SIDE
13. IF BUSINESS WAS SOLD OR OWNERSHIP CHANGED, ENTER NAME AND ADDRESS OF NEW OWNER BELOW.		
ENTER ANY CHANGES IN NAME, ADDRESS, IDENTIFICATION NO. AND DATE OF CHANGE BELOW.		DATE TRANSFERRED _____

Example: Carol, who owns an antique store in Southborough, is registered to collect sales/use tax in Massachusetts. Since her annual sales tax collections average \$10,000, Carol files Form ST-9, Monthly Sales/Use Tax Return, to make her sales tax payments.

In February, Carol sells \$23,000 of antiques to her customers. \$3,000 of Carol's sales are for resale. Her completed ST-9 for the month will look like this: →

ST-9: FRONT

ST-9 SM		MASSACHUSETTS DEPARTMENT OF REVENUE MONTHLY SALES AND USE TAX RETURN YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.																						
MASSACHUSETTS IDENT NO 123456.7890*12*		FEDERAL IDENT NO 123-456-789-01*	FOR MONTH 2/89	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">IF NOT CORRECT SEE INSTRUCTIONS DO NOT ALTER</td> </tr> <tr> <td colspan="2"> Carol Taxpayer <i>Southborough, MA</i> </td> </tr> <tr> <td colspan="2"> <small>If Name and/or Identification Number(s) change or are incorrect, SEE INSTRUCTIONS on the back of this form If ONLY address should change, please check box and complete Form AI-1 in this booklet</small> </td> </tr> <tr> <td colspan="2"></td> </tr> </table>	IF NOT CORRECT SEE INSTRUCTIONS DO NOT ALTER		Carol Taxpayer <i>Southborough, MA</i>		<small>If Name and/or Identification Number(s) change or are incorrect, SEE INSTRUCTIONS on the back of this form If ONLY address should change, please check box and complete Form AI-1 in this booklet</small>															
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<small>RETURN IS DUE WITH PAYMENT ON OR BEFORE THE 20th DAY OF THE MONTH FOLLOWING THE MONTH INDICATED ABOVE. MAKE CHECK PAYABLE TO MASS DEPARTMENT OF REVENUE.</small> <small>MAIL TO MASS DEPARTMENT OF REVENUE P.O. BOX 7039, BOSTON, MA 02204</small>																								
<small>I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.</small>																								
<small>SIGNATURE <i>Carol Taxpayer</i> TITLE <i>owner</i> DATE <i>3/12/89</i></small>																								
<small>PLEASE USE THE PREADDRESSED PEEL-OFF MAILING LABELS IN THIS BOOK.</small>																								

ST-9: BACK

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN.																																		
NEW OWNERS: DO NOT USE PREVIOUS OWNER'S FORM TO FILE YOUR RETURN. ANY CHANGE IN OWNERSHIP OR ORGANIZATION REQUIRES A NEW REGISTRATION. YOU MUST FILE FORM TA-1.																																		
IF NAME AND/OR IDENTIFICATION NUMBER(S) CHANGE, WE REQUEST YOU REPORT THE CHANGE ON FORM AI-1 WITHIN 10 DAYS. ONLY ONE (1) NOTIFICATION IS NEEDED.																																		
<small>If only your address changes, please check the box on the front and print the change on Form AI-1 in this booklet. Continue to use your coupon book. ONLY one (1) notification is needed.</small>																																		
Mail the completed Form AI-1 to: Mass. Department of Revenue P.O. Box 7011 Boston, MA 02204																																		
<small>IF THIS IS A FINAL RETURN INDICATE REASON:</small>																																		
<input type="checkbox"/> BUSINESS DISCONTINUED <input type="checkbox"/> BUSINESS SOLD <input type="checkbox"/> CHANGE IN ORGANIZATION <input type="checkbox"/> OTHER																																		
<input type="checkbox"/> BUSINESS TRANSFERRED <small>LAST DAY OF BUSINESS WAS:</small>																																		
THE FOLLOWING SALES AND ITEMS ARE DEDUCTIBLE:																																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2"></td> <td colspan="3"></td> </tr> <tr> <td>10.</td> <td colspan="2">SALES FOR RESALE</td> <td colspan="2">3,000</td> </tr> <tr> <td>11.</td> <td colspan="2"> ITEMS BECOMING PART OF PROPERTY SOLD OR USED DIRECTLY IN INDUSTRIAL OR CERTAIN OTHER PRODUCTION </td> <td> <input type="checkbox"/> A MATERIALS, TOOLS AND FUEL <input type="checkbox"/> B MACHINERY AND REPLACEMENT PARTS </td> <td> 0 0 </td> </tr> <tr> <td>12.</td> <td colspan="2">OTHER EXEMPT SALES</td> <td colspan="2">0</td> </tr> <tr> <td>13.</td> <td colspan="2">OTHER ADJUSTMENTS</td> <td colspan="2">0</td> </tr> <tr> <td>14.</td> <td colspan="2">TOTAL DEDUCTIONS - ENTER IN ITEM 2 ON OTHER SIDE</td> <td colspan="2">3,000</td> </tr> </table>										10.	SALES FOR RESALE		3,000		11.	ITEMS BECOMING PART OF PROPERTY SOLD OR USED DIRECTLY IN INDUSTRIAL OR CERTAIN OTHER PRODUCTION		<input type="checkbox"/> A MATERIALS, TOOLS AND FUEL <input type="checkbox"/> B MACHINERY AND REPLACEMENT PARTS	0 0	12.	OTHER EXEMPT SALES		0		13.	OTHER ADJUSTMENTS		0		14.	TOTAL DEDUCTIONS - ENTER IN ITEM 2 ON OTHER SIDE		3,000	
10.	SALES FOR RESALE		3,000																															
11.	ITEMS BECOMING PART OF PROPERTY SOLD OR USED DIRECTLY IN INDUSTRIAL OR CERTAIN OTHER PRODUCTION		<input type="checkbox"/> A MATERIALS, TOOLS AND FUEL <input type="checkbox"/> B MACHINERY AND REPLACEMENT PARTS	0 0																														
12.	OTHER EXEMPT SALES		0																															
13.	OTHER ADJUSTMENTS		0																															
14.	TOTAL DEDUCTIONS - ENTER IN ITEM 2 ON OTHER SIDE		3,000																															

Example: In March, Carol purchases five display units in New Hampshire for use in her business. The units cost \$300. No sales tax is paid on the goods. Since the display units were purchased out-of-state for use in the Commonwealth and because no sales tax was paid, Carol is responsible for paying the 5% use tax to the Commonwealth. Since Carol is a registered Massachusetts sales/use tax vendor, she will make her use tax payment on her next monthly Form ST-9.

Carol has gross sales of \$19,500 in March, including \$1,500 in sales for resale. Her return, including the use tax payment, will look like this: →

ST-9: FRONT

ST-9 SM		MASSACHUSETTS DEPARTMENT OF REVENUE MONTHLY SALES AND USE TAX RETURN YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.		
MASSACHUSETTS IDENT. NO 123456.7890*12*		FEDERAL IDENT. NO 123-456-789-01*	FOR MONTH 3/89	
IF NOT CORRECT, SEE INSTRUCTIONS. DO NOT ALTER.				
IF NOT CORRECT PLEASE SEE INSTRU- CTIONS. →	Carol Taxpayer Southborough, MA			
	If Name and/or Identification Number(s) change or are incorrect, SEE INSTRUCTIONS on the back of this form If ONLY address should change, please check box <input type="checkbox"/> and complete Form AI-1 in this booklet.			
RETURN IS DUE WITH PAYMENT ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE MONTH INDICATED ABOVE. MAKE CHECK PAYABLE TO MASS. DEPARTMENT OF REVENUE.		MAIL TO MASS. DEPARTMENT OF REVENUE P.O. BOX 7039, BOSTON, MA 02204		
I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.				
Signature <u>Carol Taxpayer</u>		Title <u>owner</u>	Date <u>4/2/89</u>	PLEASE USE THE PREADDRESSED PEEL-OFF MAILING LABELS IN THIS BOOK.

ST-9: BACK

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN.

NEW OWNERS: DO NOT USE PREVIOUS OWNER'S FORM TO FILE YOUR RETURN.
ANY CHANGE IN OWNERSHIP OR ORGANIZATION REQUIRES A NEW REGISTRATION.
YOU MUST FILE FORM TA-1.

IF NAME AND/OR IDENTIFICATION NUMBER(S) CHANGE, WE REQUEST YOU REPORT THE CHANGE ON FORM AI-1 WITHIN 10 DAYS. ONLY ONE (1) NOTIFICATION IS NEEDED.

If only your address changes, please check the box on the front and print the change on Form AI-1 in this booklet. Continue to use your coupon book. ONLY one (1) notification is needed.

Mail the completed Form AI-1 to:
Mass. Department of Revenue
P.O. Box 7011
Boston, MA 02204

IF THIS IS A FINAL RETURN
INDICATE REASON:

THE FOLLOWING SALES AND ITEMS ARE DEDUCTIBLE:		
10. SALES FOR RESALE	1,500	
11. ITEMS BECOMING PART OF PROPERTY SOLD OR USED DIRECTLY IN INDUSTRIAL OR CERTAIN OTHER PRODUCTION	A MATERIALS, TOOLS AND FUEL	0
	B MACHINERY AND REPLACEMENT PARTS	0
12. OTHER EXEMPT SALES	0	
13. OTHER ADJUSTMENTS	0	
14. TOTAL DEDUCTIONS - ENTER IN ITEM 2 ON OTHER SIDE	1,500	

BUSINESS DISCONTINUED
 BUSINESS SOLD
 CHANGE IN ORGANIZATION
 OTHER _____

BUSINESS TRANSFERRED
LAST DAY OF BUSINESS WAS: _____

Example. John is opening a music store in Boston. Because his is a new business, John registers to collect sales/use tax by filing Massachusetts Form TA-1, Application for Original Registration. While completing Form TA-1, John estimates that he will collect over \$25,000 in sales tax from his customers in the upcoming year. Checking the Form TA-1 instructions, John determines that, for his estimated collection amount, he must file Quarterly Sales/Use Tax Form ST-9QR and monthly deposit payment Form ST-9MP to remit the sales tax he collects.

At the close of his first payment period (1st day to 22nd day of the first month), John finds he has \$100,000 in sales. John's Form ST-9MP for the first payment period will look like this: →

ST-9MP: FRONT

FORM ST-9MP		MASSACHUSETTS DEPARTMENT OF REVENUE MONTHLY DEPOSIT PAYMENT OF SALES AND/OR USE TAX YOU SHOULD FILE THIS FORM EVEN THOUGH NO PAYMENT MAY BE DUE.			ENTER PAYMENT DATE <i>1/27/89</i>
MASSACHUSETTS IDENT NO. SD 123456.7890*12*		FEDERAL IDENT NO. 123-456-789*01*	FOR QTR ENDING 1/89	ENTER AMOUNT OF ► PAYMENT	\$ 5,000 —
IF NOT CORRECT, SEE INSTRUCTIONS DO NOT ALTER					
IF NOT CORRECT PLEASE SEE INSTRU- CTIONS. →	John Taxpayer Boston, MA			Payments must be received on or before the 27th day of each month, i.e., within five calendar days after the close of each taxable period.	
			TAXABLE PERIODS DURING CALENDAR QUARTER 1 1st DAY OF FIRST MONTH THROUGH 22nd DAY OF FIRST MONTH 2 23rd DAY OF FIRST MONTH THROUGH 22nd DAY OF SECOND MONTH 3 23rd DAY OF SECOND MONTH THROUGH 22nd DAY OF THIRD MONTH		
			MAKE CHECK PAYABLE TO: COMMONWEALTH OF MASSACHUSETTS		
RETURN THIS COMPLETED FORM WITH PAYMENT.			PLEASE USE THE PREADDRESSED PEEL-OFF MAILING LABELS IN THIS BOOK.		
MAIL TO:	MASS. DEPARTMENT OF REVENUE P.O. BOX 7035, BOSTON, MA 02204				

ST-9MP: BACK

IMPORTANT: SPECIAL INSTRUCTIONS

If Name and/or Identification Number(s) change, we request you report the change on Form AI-1 within 10 days.

Return the unused portion of your coupon book to:

MASS. DEPARTMENT OF REVENUE
P.O. BOX 7035
BOSTON, MA 02204

A NEW coupon book in your new Name and/or Identification Number(s) will be issued.

If **only** your address changes, please check the box on the front, and print the change on Form AI-1 in this booklet. **CONTINUE** to use your coupon book. **ONLY** one (1) notification is needed.

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN.

NEW OWNERS: DO NOT USE PREVIOUS OWNER'S FORM TO FILE YOUR RETURN. ANY CHANGE IN OWNERSHIP OR ORGANIZATION REQUIRES A NEW REGISTRATION. YOU MUST FILE FORM TA-1.

Mail the completed Form AI-1 to:
Mass. Department of Revenue
P.O. Box 7011
Boston, MA 02204

For the second payment period (23rd day of the first month to 22nd day of the second month), John has \$90,000 in sales. For the third payment period (23rd day of second month to 22nd day of third month), John has \$140,000 in sales. John remits his collected sales taxes by filing a Form ST-9MP at the end of each payment period.

For the fourth payment period (23rd day of the third month to the last day of the third month), John has \$30,000 in sales. Because this is the final payment period for the quarter, John now files Form ST-9QR to remit the \$1,500 of sales tax he collected in the fourth payment period and to reconcile all the amounts he paid during the quarter. When completed, John's quarterly return, Form ST-9QR, will look like this:

ST-9QR: FRONT

FORM ST-9QR SR		MASSACHUSETTS DEPARTMENT OF REVENUE QUARTERLY SALES AND/OR USE TAX RETURN FOR VENDORS ON MONTHLY PAYMENT SYSTEM YOU SHOULD FILE THIS FORM EVEN THOUGH NO TAX MAY BE DUE.		
MASSACHUSETTS IDENT NO 123456.7890*12*		FEDERAL IDENT NO 123-456-789*01*	FOR QTR ENDING 1/89	1. GROSS SALES 360,000 -
IF NOT CORRECT PLEASE SEE INSTRUCTIONS. →		John Taxpayer Boston, MA		2. TOTAL DEDUCTIONS 0 -
		If Name and/or Identification Number(s) change or are incorrect, SEE INSTRUCTIONS on the back of this form If ONLY address should change, please check box and complete Form AI-1 in this booklet!		3. TAXABLE SALES (ITEM 1 MINUS ITEM 2 - ZERO IF NEG.) 360,000 -
				4. USE TAX PURCHASES 0 -
				5. TOTAL TAXABLE AMOUNT (ITEM 3 PLUS ITEM 4) 360,000 -
				6. TOTAL TAXES 5% OF ITEM 5 * 18,000 -
				7. A PREV PAYMENTS MADE * 16,500 -
				8. CREDIT FROM PREV QTR * 0 -
				C. TOTAL (ADDS A & B) 16,500 -
				9. TOTAL TAX DUE WITH THIS RETURN (ITEM 6 MINUS ITEM 7C) 1,500 -
				10. INTEREST 0 -
				11. PENALTIES 0 -
				12. TOTAL AMOUNT DUE 1,500 -
PLEASE USE THE PREADDRESSED PEEL-OFF MAILING LABELS IN THIS BOOK.				
<small>SEE INSTRUCTIONS: LIST ALL PAYMENTS MADE FOR THIS QUARTER ON REVERSE RETURN. GIVE WITH PAYMENT ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE QUARTER INDICATED ABOVE. MAKE CHECK PAYABLE TO COMMONWEALTH OF MASSACHUSETTS.</small> <small>I OBEY ALL THE PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.</small> <small>MAIL TO MASS. DEPARTMENT OF REVENUE P.O. BOX 7033, BOSTON, MA 02204</small>				
SIGNATURE <u>John Taxpayer</u>		TITLE <u>owner</u>	DATE <u>4/3/89</u>	

ST-9QR: BACK

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING RETURN.

NEW OWNERS: DO NOT USE PREVIOUS OWNER'S FORM TO FILE YOUR RETURN. ANY CHANGE IN OWNERSHIP OR ORGANIZATION REQUIRES A NEW REGISTRATION. YOU MUST FILE A NEW TA-1.

IF NAME AND/OR IDENTIFICATION NUMBER(S) CHANGE, WE REQUEST YOU REPORT THE CHANGE WITHIN 10 DAYS ON FORM AI-1.

If only your address changes, please check the box on the front and print the change on the Form AI-1 in this booklet. Continue to use your coupon book. ONLY one (!) notification is needed.

Mail the completed Form AI-1 to:
Mass. Department of Revenue
P.O. Box 7011
Boston, MA 02204

IF THIS IS A FINAL RETURN INDICATE REASON:

- BUSINESS DISCONTINUED
- OTHER
- BUSINESS TRANSFERRED
- LAST DAY OF BUSINESS WAS

BUSINESS SOLD CHANGE IN ORGANIZATION

LIST DATES AND AMOUNTS OF PAYMENTS MADE FOR THIS QUARTER (ST-9MP):

DATE	AMOUNT
------	--------

1/27/89	5,000
---------	-------

2/27/89	4,500
---------	-------

3/27/89	7,000
---------	-------

ENTER TOTAL PAYMENTS HERE AND IN ITEM 7A	16,500
--	--------

IF YOU HAD AN OVERPAYMENT FROM THE PREVIOUS QUARTER, ENTER THE CREDIT IN ITEM 7B.

THE FOLLOWING SALES AND ITEMS ARE DEDUCTIBLE:

12. SALES FOR RESALE		
13. SALES OF ITEMS BECOMING PART OF PROPERTY SOLD OR USED DIRECTLY IN INDUSTRIAL OR CERTAIN OTHER PRODUCTION	A MATERIALS, TOOLS AND FUEL	
	B MACHINERY AND REPLACEMENT PARTS	
14. OTHER EXEMPT SALES		
15. OTHER ADJUSTMENTS		
16. TOTAL DEDUCTIONS - ENTER IN ITEM 2 ON OTHER SIDE		

Forms and Where to Get Help

Where Can I Get Sales/Use Tax Information and Forms?

For further information on Massachusetts sales tax law or to receive any sales tax forms, please contact:

**Massachusetts Department of Revenue
Taxpayer Assistance Bureau – Sales Tax**
100 Cambridge Street
Boston, MA 02204
(617) 727-4490

Oral advice given by DOR personnel is offered as a public service and is informational only. It does not replace or supersede any written sources on the Commonwealth's tax laws and only written advice is binding on the Department. Fortunately, written answers to most taxpayer's questions can be found in the tax forms issued by DOR. DOR also issues a variety of other written statements on complicated or emerging tax issues. TPA staff can point taxpayers with complex issues to written statements pertaining to their situation or advise them on how to obtain written clarification from the Department.

For specific questions on the meals tax, call the Meals Tax Section of the Taxpayer Assistance Bureau at (617) 727-4488.

The following is a list of the various forms and schedules that pertain to the sales/use tax.

Massachusetts Sales/Use Tax Forms

Form Number	Title
ST-1	Sales/Use Tax Registration Certificate
ST-2	Certification of Registration to Exempt Organizations
ST-3	5% Sales Tax Schedule
ST-4	Resale Certificate
ST-5	Exempt Purchaser Certificate
ST-5C	Contractor's Exempt Purchase Certificate
ST-6	Certificate of Payment of Sales/Use Tax
ST-6E	Claim of Exemption from Sales/Use Tax
ST-7ER	Motor Vehicle Claim of Exemption from Sales/Use Tax (Immediate Family Members)
ST-7R	Motor Vehicle Certificate of Payment of Sales/Use Tax
ST-9	Monthly Sales/Use Tax Return
ST-9A	Annual Sales/Use Tax Return
ST-9C	Consolidated Return Schedule
ST-9MP	Sales/Use Tax Monthly Payment Vouchers
ST-9Q	Quarterly Sales/Use Tax Return
ST-9QR	Quarterly Sales/Use Tax Return
ST-10	Business Use Tax Return
ST-11	Individual Use Tax Return
ST-12	Exempt Use Certificate
ST-12A	Exempt Use Certificate for Alternate Energy Equipment Only
MT-1	Meals and All Beverages Sales Tax Registration
ST-MAB-4	Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages Return
ST-MAB-4C	Consolidated Return Schedule
TA-1	Registration Application
TA-2	Registration Application for Additional Locations

MASSACHUSETTS SALES/USE TAX COLLECTION SCHEDULE

5% Sales Tax

Including Prepared Food and/or Alcoholic Beverages

Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
\$10 - \$29	.01	\$8.10 - \$8.29	.41	\$16.10 - \$16.29	.81	\$24.10 - \$24.29	1.21
.30 - .49	.02	8.30 - 8.49	.42	16.30 - 16.49	.82	24.30 - 24.49	1.22
.50 - .69	.03	8.50 - 8.69	.43	16.50 - 16.69	.83	24.50 - 24.69	1.23
.70 - .89	.04	8.70 - 8.89	.44	16.70 - 16.89	.84	24.70 - 24.89	1.24
.90 - 1.09	.05	8.90 - 9.09	.45	16.90 - 17.09	.85	24.90 - 25.09	1.25
1.10 - 1.29	.06	9.10 - 9.29	.46	17.10 - 17.29	.86	25.10 - 25.29	1.26
1.30 - 1.49	.07	9.30 - 9.49	.47	17.30 - 17.49	.87	25.30 - 25.49	1.27
1.50 - 1.69	.08	9.50 - 9.69	.48	17.50 - 17.69	.88	25.50 - 25.69	1.28
1.70 - 1.89	.09	9.70 - 9.89	.49	17.70 - 17.89	.89	25.70 - 25.89	1.29
1.90 - 2.09	.10	9.90 - 10.09	.50	17.90 - 18.09	.90	25.90 - 26.09	1.30
2.10 - 2.29	.11	10.10 - 10.29	.51	18.10 - 18.29	.91	26.10 - 26.29	1.31
2.30 - 2.49	.12	10.30 - 10.49	.52	18.30 - 18.49	.92	26.30 - 26.49	1.32
2.50 - 2.69	.13	10.50 - 10.69	.53	18.50 - 18.69	.93	26.50 - 26.69	1.33
2.70 - 2.89	.14	10.70 - 10.89	.54	18.70 - 18.89	.94	26.70 - 26.89	1.34
2.90 - 3.09	.15	10.90 - 11.09	.55	18.90 - 19.09	.95	26.90 - 27.09	1.35
3.10 - 3.29	.16	11.10 - 11.29	.56	19.10 - 19.29	.96	27.10 - 27.29	1.36
3.30 - 3.49	.17	11.30 - 11.49	.57	19.30 - 19.49	.97	27.30 - 27.49	1.37
3.50 - 3.69	.18	11.50 - 11.69	.58	19.50 - 19.69	.98	27.50 - 27.69	1.38
3.70 - 3.89	.19	11.70 - 11.89	.59	19.70 - 19.89	.99	27.70 - 27.89	1.39
3.90 - 4.09	.20	11.90 - 12.09	.60	19.90 - 20.09	1.00	27.90 - 28.09	1.40
4.10 - 4.29	.21	12.10 - 12.29	.61	20.10 - 20.29	1.01	28.10 - 28.29	1.41
4.30 - 4.49	.22	12.30 - 12.49	.62	20.30 - 20.49	1.02	28.30 - 28.49	1.42
4.50 - 4.69	.23	12.50 - 12.69	.63	20.50 - 20.69	1.03	28.50 - 28.69	1.43
4.70 - 4.89	.24	12.70 - 12.89	.64	20.70 - 20.89	1.04	28.70 - 28.89	1.44
4.90 - 5.09	.25	12.90 - 13.09	.65	20.90 - 21.09	1.05	28.90 - 29.09	1.45
5.10 - 5.29	.26	13.10 - 13.29	.66	21.10 - 21.29	1.06	29.10 - 29.29	1.46
5.30 - 5.49	.27	13.30 - 13.49	.67	21.30 - 21.49	1.07	29.30 - 29.49	1.47
5.50 - 5.69	.28	13.50 - 13.69	.68	21.50 - 21.69	1.08	29.50 - 29.69	1.48
5.70 - 5.89	.29	13.70 - 13.89	.69	21.70 - 21.89	1.09	29.70 - 29.89	1.49
5.90 - 6.09	.30	13.90 - 14.09	.70	21.90 - 22.09	1.10	29.90 - 30.09	1.50
6.10 - 6.29	.31	14.10 - 14.29	.71	22.10 - 22.29	1.11	30.10 - 30.29	1.51
6.30 - 6.49	.32	14.30 - 14.49	.72	22.30 - 22.49	1.12	30.30 - 30.49	1.52
6.50 - 6.69	.33	14.50 - 14.69	.73	22.50 - 22.69	1.13	30.50 - 30.69	1.53
6.70 - 6.89	.34	14.70 - 14.89	.74	22.70 - 22.89	1.14	30.70 - 30.89	1.54
6.90 - 7.09	.35	14.90 - 15.09	.75	22.90 - 23.09	1.15	30.90 - 31.09	1.55
7.10 - 7.29	.36	15.10 - 15.29	.76	23.10 - 23.29	1.16	31.10 - 31.29	1.56
7.30 - 7.49	.37	15.30 - 15.49	.77	23.30 - 23.49	1.17	31.30 - 31.49	1.57
7.50 - 7.69	.38	15.50 - 15.69	.78	23.50 - 23.69	1.18	31.50 - 31.69	1.58
7.70 - 7.89	.39	15.70 - 15.89	.79	23.70 - 23.89	1.19	31.70 - 31.89	1.59
7.90 - 8.09	.40	15.90 - 16.09	.80	23.90 - 24.09	1.20	31.90 - 32.09	1.60

To calculate the sales tax on any amount over \$32.09, multiply the purchase price by .05 and round off to the nearest cent.

**THE TAX MUST BE COMPUTED ON THE TOTAL SALE
(WITH THE EXCEPTION OF INDIVIDUAL CLOTHING ITEMS
OVER \$175) AND NOT ON PRICES OF INDIVIDUAL ITEMS
INCLUDED IN THE SALE.**

MASSACHUSETTS SALES/USE TAX COLLECTION SCHEDULE

5% Sales Tax

Including Prepared Food and/or Alcoholic Beverages

Amount of Sale	Tax	Amount of Sale	Tax
\$10 - \$29	.01	\$8.10 - \$8.29	.41
.30 - .49	.02	8.30 - 8.49	.42
.50 - .69	.03	8.50 - 8.69	.43
.70 - .89	.04	8.70 - 8.89	.44
.90 - 1.09	.05	8.90 - 9.09	.45
1.10 - 1.29	.06	9.10 - 9.29	.46
1.30 - 1.49	.07	9.30 - 9.49	.47
1.50 - 1.69	.08	9.50 - 9.69	.48
1.70 - 1.89	.09	9.70 - 9.89	.49
1.90 - 2.09	.10	9.90 - 10.09	.50
2.10 - 2.29	.11	10.10 - 10.29	.51
2.30 - 2.49	.12	10.30 - 10.49	.52
2.50 - 2.69	.13	10.50 - 10.69	.53
2.70 - 2.89	.14	10.70 - 10.89	.54
2.90 - 3.09	.15	10.90 - 11.09	.55
3.10 - 3.29	.16	11.10 - 11.29	.56
3.30 - 3.49	.17	11.30 - 11.49	.57
3.50 - 3.69	.18	11.50 - 11.69	.58
3.70 - 3.89	.19	11.70 - 11.89	.59
3.90 - 4.09	.20	11.90 - 12.09	.60
4.10 - 4.29	.21	12.10 - 12.29	.61
4.30 - 4.49	.22	12.30 - 12.49	.62
4.50 - 4.69	.23	12.50 - 12.69	.63
4.70 - 4.89	.24	12.70 - 12.89	.64
4.90 - 5.09	.25	12.90 - 13.09	.65
5.10 - 5.29	.26	13.10 - 13.29	.66
5.30 - 5.49	.27	13.30 - 13.49	.67
5.50 - 5.69	.28	13.50 - 13.69	.68
5.70 - 5.89	.29	13.70 - 13.89	.69
5.90 - 6.09	.30	13.90 - 14.09	.70
6.10 - 6.29	.31	14.10 - 14.29	.71
6.30 - 6.49	.32	14.30 - 14.49	.72
6.50 - 6.69	.33	14.50 - 14.69	.73
6.70 - 6.89	.34	14.70 - 14.89	.74
6.90 - 7.09	.35	14.90 - 15.09	.75
7.10 - 7.29	.36	15.10 - 15.29	.76
7.30 - 7.49	.37	15.30 - 15.49	.77
7.50 - 7.69	.38	15.50 - 15.69	.78
7.70 - 7.89	.39	15.70 - 15.89	.79
7.90 - 8.09	.40	15.90 - 16.09	.80

Continued on Reverse

Amount of Sale	Tax	Am
\$16.10 - \$16.29	\$.81	\$23.
16.30 - 16.49	.82	23.
16.50 - 16.69	.83	23.
16.70 - 16.89	.84	23.
16.90 - 17.09	.85	23.
17.10 - 17.29	.86	24.
17.30 - 17.49	.87	24.
17.50 - 17.69	.88	24.
17.70 - 17.89	.89	24.
17.90 - 18.09	.90	24.
18.10 - 18.29	.91	25.
18.30 - 18.49	.92	25.
18.50 - 18.69	.93	25.
18.70 - 18.89	.94	25.
18.90 - 19.09	.95	25.
19.10 - 19.29	.96	26.
19.30 - 19.49	.97	26.
19.50 - 19.69	.98	26.
19.70 - 19.89	.99	26.
19.90 - 20.09	1.00	26.
20.10 - 20.29	1.01	27.
20.30 - 20.49	1.02	27.
20.50 - 20.69	1.03	27.
20.70 - 20.89	1.04	27.
20.90 - 21.09	1.05	27.
21.10 - 21.29	1.06	28.
21.30 - 21.49	1.07	28.
21.50 - 21.69	1.08	28.
21.70 - 21.89	1.09	28.
21.90 - 22.09	1.10	28.
22.10 - 22.29	1.11	29.
22.30 - 22.49	1.12	29.
22.50 - 22.69	1.13	29.
22.70 - 22.89	1.14	29.
22.90 - 23.09	1.15	29.

To calculate the sales tax on any amount:

DOR Offices**Toll-Free In-State 1-800-392-6089**

(617) 727-4490

Boston Headquarters

100 Cambridge Street, MA 02204

(508) 586-4875

Brockton

157 Main Street, MA 02401

(508) 678-2844

Fall River

80 North Main Street, MA 02720

(508) 345-0381

Fitchburg

470 Main Street, MA 01420

(413) 774-2740

Greenfield

270 Main Street, MA 01301

(508) 771-2414

Hyannis

1019 Iyanough Road

Route 132, MA 02601

(508) 458-8426

Lowell

19-21 Palmer Street, MA 01852

(508) 655-9208

128/495 Regional Office

Apple Hill Mall

Route 9 East Natick, MA 01760

(413) 499-2206

Pittsfield

333 East Street, MA 01201

(508) 774-0210

Salem

10 Colonial Road, MA 01970

(413) 784-1000

Springfield

436 Dwight Street, MA 01103

(508) 753-4763

Worcester

75A Grove Street, MA 01605

The purpose of this publication is to provide general information about Massachusetts tax laws and Department of Revenue policies and procedures. It is not designed to address all questions which may arise nor to address complex issues in detail. Nothing contained herein supersedes, alters or otherwise changes any provision of the Massachusetts General Laws, Massachusetts Department of Revenue regulations, Department rulings or any other sources of the law.